

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	CIVIL ACTION NO.:
v.)	
)	
SYLVIE HENISSART,)	
)	
Defendant.)	

COMPLAINT

The United States of America, with the authorization of the Secretary of the Treasury and at the direction of the Attorney General of the United States, brings this action under 31 U.S.C. § 3711(g)(4)(C) to collect outstanding civil penalties, along with associated late-payment penalties and interest, assessed against Sylvie Henissart for her failure to timely report her financial interest in and signature or other authority over a foreign bank or other financial account as required by 31 U.S.C. § 5314 and its implementing regulations. In support of its complaint, the United States alleges as follows:

Jurisdiction and Venue

1. The Court has subject matter jurisdiction over this action under 28 U.S.C. §§ 1331, 1345, and 1355(a).
2. The Court has personal jurisdiction over Sylvie Henissart under Rule 4(k)(2) of the Federal Rules of Civil Procedure because the United States' claim arises under federal law, Sylvie Henissart is not subject to personal jurisdiction in any state's courts of general jurisdiction, and exercising personal jurisdiction over her is consistent with the United States Constitution and laws.

3. The District of Massachusetts is a proper venue for this action under 28 U.S.C. § 1391(c)(3).

Reduce FBAR Penalty Assessments against Sylvie Henissart to Judgment

4. Sylvie Henissart was a “United States person” within the meaning of 31 C.F.R. § 1010.350 at all times relevant to this action.
5. During 2007 and 2008 calendar years, Sylvie Henissart had a financial interest in and signature or other authority over a bank or other financial account at UBS AG in Switzerland (hereinafter “the UBS Account”).
6. The value of the UBS Account exceeded \$10,000.00 at all times during 2007 and 2008.
7. Sylvie Henissart failed to timely file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (hereinafter “FBAR”) for 2007 by June 30, 2008, and failed to timely file the FBAR for 2008 by June 30, 2009, reporting her financial interest in and signature or other authority over the UBS Account during 2007 and 2008, respectively.
8. Sylvie Henissart’s failure to timely file an FBAR in 2008 and in 2009 was willful.
9. On June 12, 2014, civil penalties in the amounts of \$2,244,086.00 and \$100,000.00 were assessed against Sylvie Henissart pursuant to 31 U.S.C. § 5321 for her willful failure to timely report her financial interest in and signature or other authority over the UBS Account during 2007 and 2008, respectively (hereinafter the “2007 and 2008 FBAR Penalties”).
10. On or about June 17, 2014, the Internal Revenue Service sent notice of the 2007 and 2008 FBAR Penalty assessments and demand for payment to Sylvia Henissart at “26 Huckins Neck Road, Centerville, MA 02632,” the address she provided on her United States

income tax return for the tax year ending December 31, 2007, the last return she filed with the Internal Revenue Service.

11. The 2007 and 2008 FBAR Penalties assessed against Sylvie Henissart remain unpaid, and the total balance due on the penalties, along with statutory additions and interest, including late-payment penalties assessed pursuant to 31 U.S.C. § 3717(e)(2), is \$2,668,571.31 as of June 6, 2016.

WHEREFORE, the United States requests that this Court:

- (1) enter judgment in favor of the United States and against Sylvie Henissart in the amount of \$2,668,571.31, plus statutory additions and interest from June 6, 2016, for the unpaid 2007 and 2008 FBAR Penalties assessed against her; and
- (2) award the United States its costs and such further relief as the Court deems just and proper.

Respectfully submitted,

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